

## KERS Hazardous Contribution Rates

FISCAL YEAR	EMPLOYEE	EMPLOYER
1972 – 1973	7% of creditable compensation	14%
1973 – 1974	7% of creditable compensation	14%
1974 – 1975	7% of creditable compensation	14%
1975 – 1976	7% of creditable compensation	14%
1976 – 1977	7% of creditable compensation	17.25%
1977 – 1978	7% of creditable compensation	17.25%
1978 – 1979	7% of creditable compensation	17.25%
1979 – 1980	7% of creditable compensation	19.25%
1980 – 1981	7% of creditable compensation	19.25%
1981 – 1982	7% of creditable compensation	19.25%
1982 – 1983	7% of creditable compensation	18.25%
1983 – 1984	7% of creditable compensation	18.25%
1984 – 1985	7% of creditable compensation	17%
1985 – 1986	7% of creditable compensation	14%
1986 – 1987	7% of creditable compensation	14%
1987 – 1988	7% of creditable compensation	14%
1988 – 1989	7% of creditable compensation	14%
1989 – 7/31/1990	7% of creditable compensation	14%
8/1990 – 1991	7% of creditable compensation	15.05%
1991 – 1992	7% of creditable compensation	15.05%
1992 – 1993	7% of creditable compensation	*15.05%
		<i>(17.55% recommended by KRS Board)</i>
1993 – 1994	7% of creditable compensation	*15.05%
		<i>(17.86% recommended by KRS Board)</i>
1994 – 1995	7% of creditable compensation	*17.97%
1995 – 1996	7% of creditable compensation	*17.97%
		<i>(18.05% recommended by KRS Board)</i>
1996 – 1997	7% of creditable compensation	*17.87%
1997 – 1998	7% of creditable compensation	*17.87%
1998 – 1999	7% of creditable compensation	*18.66%
1999 – 2000	7% of creditable compensation	*18.66%
		<i>(18.91% recommended by KRS Board)</i>
7/1/2000 – 7/15/2000	7% of creditable compensation	*18.84%
7/16/2000 – 6/30/2001	8% of creditable compensation	*18.84%
2001 – 2002	8% of creditable compensation	*18.84%
2002 – 2003	8% of creditable compensation	17.60%
		<i>(18.84% recommended by KRS Board)</i>
2003 – 2004	8% of creditable compensation	18.84%
2004 – 2005	8% of creditable compensation	*18.84%
		<i>(19.47% recommended by KRS Board)</i>
2005 – 2006	8% of creditable compensation	*18.84%
		<i>(21.59% recommended by KRS Board)</i>

2006 – 2007	8% of creditable compensation	*22.00% (23.32% recommended by KRS Board)
2007 – 2008	8% of creditable compensation	*24.25% (47.11% recommended by KRS Board)
2008 – 2009	8% of creditable compensation	*24.35% (34.78% recommended by KRS Board)
2009 – 2010	8% of creditable compensation	*24.69% (35.54% recommended by KRS Board)
2010 – 2011	8% of creditable compensation	*26.12% (34.37% recommended by KRS Board)
2011 – 2012	8% of creditable compensation	*28.98% (33.84% recommended by KRS Board)
2012 – 2013	8% of creditable compensation	*29.79% (35.89% recommended by KRS Board)
2013 – 2014	8% of creditable compensation	*32.21% (28.84% recommended by KRS Board)

\*Per Executive Budget